

INCOME TAX
RECORD

For the convenience of individual investors who wish to keep a current memorandum of all the income derived from salaries, various types of securities and other property subject to Federal income taxes, we have prepared a concise form of account book based on the latest tax schedules.

Copies may be had free of charge by asking for "Income Tax Record."

AMES, EMERICH & COMPANY
111 Broadway, New York

Empire Tank Line
Equipment 8s

Com'w'th Pr. Ry. & Lt.
Liggett's Intern'l A
National Sugar Ref.
Penn-Mex. Fuel
STOCKS

MacQuoid & Coady
Members New York Stock Exchange
14 Wall St., N. Y. "Rector 9970"

We beg to announce opening of branch office March 1st at **WALDORF-ASTORIA HOTEL**. Our office is under management of Mr. Peter Rosenstrom, formerly with J. P. Morgan & Co.

JNO. F. CLARK & CO.
New York. New Orleans, La.

MEMBERS:
New York Stock Exchange
New York Produce Exchange
New York Coffee and Sugar Exchange
Associated-New York Curb Association
New Orleans Cotton Exchange
Chicago Board of Trade
New Orleans Board of Trade

Private wire between New York, Chicago, New Orleans and other principal points

Safety Car Mt. & Lt.
Singer Manufacturing
Celluloid Com. & Pfd.
Carbon Steel Com. & 2nd Pfd.
Lehigh Valley Coal Sales
Eastman Kodak
(new & old common)
E. W. Bliss Com. & Pfd.

Stone, Prosser & Doty
52 William St., N. Y. Hanover 7725-37

WE HAVE ORDERS IN

Bangor Ry. & Elec. Com. & Pfd.
Cumberland Co. Pr. & Lt. Pfd.
Commonwealth Pr. Ry. & Lt.
Huntington Development & Gas
East St. L. Suburban Pfd.
Northern Ohio Elec. Com. & Pfd.
Portland Ry., Lt. & Pr.

KIELY & HORTON
40 Wall St. New York
Phone JOhn 6350-451

Another Power Flotation.

Harris, Forbes & Co. and Coffin & Burr, Inc. are offering \$510,000 of the Central Maine Power Company's first and general mortgage series B 6 per cent. gold bonds, due in 1942, at 95½ and interest and yielding about 6½ per cent. The issue is authorized by the Maine Public Utilities Commission. The company's system of hydro-electric plants, transmission and distribution lines serves ninety-two cities and towns and more than 300 industrial establishments in twenty of the State's sixteen counties. The company's net earnings are more than 1.85 times its annual interest charges.

Kent County, Del., Bonds Sold.

Harris, Forbes & Co. has purchased an issue of \$500,000 of gold coupon 4½ per cent. highway bonds of Kent county, Delaware, maturing serially on April 1, 1926, to April 1, 1941, inclusive. They will probably be offered soon and at prices to yield 4.75 to 4.75 per cent. An unusual feature of the bonds is that they are callable after April 1, 1927, at 5 per cent. premium.

U. S. CERTIFICATES AND NOTES.

Month. Per. Bid. Asked. Tote. Approx.
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